

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



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WASHINGTON 25, D. C.

Industry Circular No. 63-3

February 8, 1963

AMENDMENT OF 26 CFR PART 212

Proprietors of distilled spirits plants
and others concerned:


Purpose. The purpose of this industry circular is to inform you that Treasury Decision 6634, published in the Federal Register of February 2, 1963, amending 26 CFR Part 212, Formulas for Denatured Alcohol and Rum, is effective as of that date. The amendments, all liberalizing, are briefly described below:

Alternate denaturants. The Treasury decision authorizes, in amended sections 212.11 and 212.12, the use of gasoline and deodorized kerosene in CDA Formulas Nos. 18 and 19 as alternate denaturants. Also, in conformity with Revenue Ruling 60-286, I.R.B. 1960-35, 30, the Treasury decision authorizes, in amended sections 212.57 and 212.110, the use of Benzyl-diethyl (2:6 xylyl-carbamoyl methyl) ammonium benzoate (Bitrex (THS-839)) in SDA Formula No. 40 as an alternate denaturant.

Specifications for benzyl-diethyl (2:6 xylyl-carbamoyl methyl) ammonium benzoate (Bitrex (THS-839)) and deodorized kerosene. The Treasury decision inserts new sections 212.69a and 212.81a which prescribe specifications for benzyl-diethyl (2:6 xylyl-carbamoyl methyl) ammonium benzoate (Bitrex (THS-839)) and deodorized kerosene, respectively. Section 212.69a is in conformity with Revenue Ruling No. 60-286.

New uses for SDA Formulas Nos. 3-A, 29, 30, and 35-A. The Treasury decision authorizes, in amended sections 212.19, 212.39, 212.40, 212.45, and 212.105, the use of SDA Formulas Nos. 3A, 29, 30, and 35-A in the manufacture of synthetic resins. These amendments are in conformity with Revenue Ruling 60-374, I.R.B. 1960-50, 18.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your Assistant Regional Commissioner (Alcohol and Tobacco Tax).


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